

STANDARD PROCEDURE		PAGE: 1 OF 2	
ISSUED BY:		PROGRAM MANAGEMENT	
EFFECTIVE DATE:		10/95, Revised 10/3/96	
PROCEDURE #		6.2	
SUBJECT:		Mandates Calendar	
DISTRIBUTION CODE:		CONTACT:	Strategic Planner
		Station:	#3
		Phone:	564-3111

## I. INTRODUCTION

Senior management of the Kentucky Revenue Cabinet (KRC) is responsible for ensuring that all statutory requirements of the Cabinet are met. This Standard Procedure applies to all KRC employees given responsibility for preparing mandated reports and other information required of the Cabinet. A mandate is any report, list, notification, estimate, certification or similar document which the KRC is required by law to prepare and issue.

Duties and responsibilities set forth in this policy apply to employees in all organizational units of the Cabinet, including Departments, Offices, Divisions, Branches, and Sections, etc.

## II. POLICY

In order to ensure that statutory mandates are met, it is the policy of the KRC that a process be in place to monitor due dates of various reports and the reports preparation by maintaining a Mandates Calendar for each fiscal year. The monitoring of mandates is coordinated through the Strategic Planner.

## III. MANDATES CALENDAR AUTHORITY

The Mandates Calendar is prepared from the Kentucky Revised Statutes and is maintained by the Strategic Planner. It is the responsibility of the Director, Division of Tax Policy after each regular or special session of the General Assembly to notify the Strategic Planner of any additions, deletions or changes in mandates. It is the responsibility of the Strategic Planner to make appropriate changes to the Mandates Calendar from the information provided. The Strategic Planner facilitates both long-term planning and implementation of operational plans in the Cabinet. The Strategic Planner ensures that all mandated reports are issued in a timely manner. Custody of the Mandates Calendar resides with the Strategic Planner and routine monitoring of mandates will be the Strategic Planner's responsibility.

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### III. MANDATES CALENDAR INFORMATION

The Mandates Calendar will include the following information:

- 1) A fiscal year calendar by month with due date of each mandate; and
- 2) A table of contents listing the topic, statute citation and page number.

For each mandate included in the calendar, a separate page includes the following information:

- 1) Name of the employee responsible for preparation and issuance of the report;
- 2) Employee's mail station, telephone and FAX numbers;
- 3) Any explanatory comments as appropriate; and
- 4) The statutory language of the mandate.

### IV. PROCEDURE

#### A. Strategic Planner

- 1) Contact each employee responsible for a mandate by telephone, e-mail, facsimile or memorandum at least 30 days prior to its due date and give a courtesy reminder.
- 2) Document the reminder.
- 3) Record receipt of the information.

#### B. Responsible Employee

Send a copy of the report to the Strategic Planner if requested or send verification that the requirements of the mandate have been met.

#### C. Division Directors

Notify the Strategic Planner of any changes in employees responsible for

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mandates.

**NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN EXECUTIVE MANAGEMENT, STANDARD PROCEDURE # 1.1 ENTITLED "CREATION, REVISION AND DELETION OF KRC POLICIES AND PROCEDURES"**

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**DISTRIBUTION CODES:**

<b>A. Senior Management</b>	<b>B. Division Directors</b>	<b>C. Branch Managers\Supervisors</b>
<b>D. Cabinet Personnel</b>	<b>E. Division Personnel</b>	<b>F. Branch Personnel</b>

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